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Internal auditing helps enhance TDCJ operations

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Internal auditing includes reviewing the efficiency and effectiveness of operations; compliance with governing laws, rules and regulations; and the reliability of financial and operational reports. Through their work, internal auditors are able to provide independent assurances that agency operations are working as intended and that effective internal controls are in place.

The Texas Department of Criminal Justice Internal Audit Division reports to the Texas Board of Criminal Justice, and the board approves an annual audit plan developed by the internal auditor. The plan, which identifies potential risks and identifies the audits scheduled for the next fiscal year, is prepared using risk assessment techniques and input received from the board and the agency's senior staff. The plan may include follow-up audits to determine the status of corrective action taken as a result of a prior audit.

Walk Throughs and Action Plan Tracking are also a part of the annual audit plan. Walk

Throughs assist in the development of future audit plans by increasing the division's knowledge of various areas of the agency. Action Plan Tracking monitors the status of action plans developed in response to prior audits.

Any auditing function must establish and maintain a system of quality controls designed to provide reasonable assurance that the program and staff comply with professional standards and applicable legal and regulatory requirements. Division leadership conducts ongoing reviews of working papers to ensure conformity with division standards regarding form and content, and to provide assurance on the accuracy, sufficiency and appropriateness of audit evidence. In addition to these continual supervisory reviews, periodic assessments on completed projects are conducted to evaluate compliance with standards and policies as well as the effectiveness of the project.

Every three years the Internal Audit Division is also subject to peer review. Conducted by a team of contracted professional auditors, these reviews evaluate the division's quality control system and assess the division's conformance with professional standards. These

external peer reviews have produced very positive assessments of the TDCJ internal audit function.

In any organization, the role of an internal auditor is to provide assurance that leadership can rely on the organization's processes to minimize risk and achieve objectives, as well as to recommend ways to improve operations and address potential risks or deficiencies. TDCJ Internal Audit staff conducts their work in partnership with other departments and divisions of the agency with the overall goal of improving operations and mitigating risk. TDCJ leadership understands the value of internal auditing and welcomes the division's review of their programs and departments, knowing it will provide objective assessments and recommendations and serve as a tool to help the agency succeed. ●